

**INTERGENERATIONAL POVERTY SOLUTION**

2020 GENERAL SESSION

STATE OF UTAH

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**LONG TITLE****General Description:**

This bill creates the Earned Income and Education Savings Incentive Program.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ creates the Earned Income and Education Savings Incentive Program (the program), including:
  - providing a process for an individual identified by the Department of Workforce Services as experiencing intergenerational poverty to receive a state match of deposits into certain 529 savings accounts;
  - providing for the sharing of information between the Department of Workforce Services, the Utah Educational Savings Plan, and the State Tax Commission; and
  - requiring the Department of Workforce Services and the Utah Educational Savings Plan to provide information about the program to the Legislature; and
- ▶ sets a termination date for the program but requires legislative review before the termination date to determine whether the Legislature should extend the program.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-1-403**, as last amended by Laws of Utah 2019, Chapter 61

**63I-1-235**, as last amended by Laws of Utah 2019, Chapters 89 and 246

**63I-1-253**, as last amended by Laws of Utah 2019, Chapters 90, 136, 166, 173, 246,

325, 344 and last amended by Coordination Clause, Laws of Utah 2019, Chapter

33 246

34 **63I-1-259**, as last amended by Laws of Utah 2019, Chapters 29 and 479

35 ENACTS:

36 **35A-9-601**, Utah Code Annotated 1953

37 **35A-9-602**, Utah Code Annotated 1953

38 **35A-9-603**, Utah Code Annotated 1953

39 **35A-9-604**, Utah Code Annotated 1953

40 **35A-9-605**, Utah Code Annotated 1953

41 **35A-9-606**, Utah Code Annotated 1953

42 **53B-8a-301**, Utah Code Annotated 1953

43 **53B-8a-302**, Utah Code Annotated 1953

44 **53B-8a-303**, Utah Code Annotated 1953

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46 *Be it enacted by the Legislature of the state of Utah:*

47 Section 1. Section **35A-9-601** is enacted to read:

48 **Part 6. Earned Income and Education Savings Incentive Program**

49 **35A-9-601. Definitions.**

50 As used in this part:

51 (1) "529 savings account" means a tax-advantaged method of saving for higher  
52 education costs that:

53 (a) meets the requirements of Section 529, Internal Revenue Code; and

54 (b) is managed by the plan.

55 (2) "Beneficiary" means the individual designated:

56 (a) in a 529 savings account agreement between a person, an estate, or a trust and the  
57 plan; and

58 (b) to benefit from the amount saved in a 529 savings account.

59 (3) "Commission" means the State Tax Commission.

60 (4) "Deposit" means the payment of money from a source other than a match.

61 (5) "Eligible 529 savings account" means a 529 savings account for which:

62 (a) a qualifying individual is the account owner; and

63 (b) a qualifying individual or a minor dependent of a qualifying individual is a

64 beneficiary.

65 (6) "Federal earned income tax credit" means the federal earned income tax credit:

66 (a) described in Section 32, Internal Revenue Code; and

67 (b) that a qualifying individual claims and is eligible to claim on the federal income tax  
68 return for the taxable year.

69 (7) "Higher education costs" means qualified higher education expenses as defined in  
70 Section 529, Internal Revenue Code.

71 (8) "Match" means the monetary amount described in Subsection 35A-9-603(2).

72 (9) "Minor dependent" means an individual under the age of 19 for whom a qualifying  
73 individual can claim a tax credit under Section 24, Internal Revenue Code, on the qualifying  
74 individual's federal income tax return for the taxable year.

75 (10) "Plan" means the Utah Educational Savings Plan created in Section 53B-8a-103.

76 (11) "Program" means the Earned Income and Education Savings Incentive Program  
77 created in Section 35A-9-603.

78 (12) "Qualifying individual" means an individual who the department identifies as  
79 experiencing intergenerational poverty and who has not been disqualified from participating in  
80 the program for overclaiming a match in a previous year.

81 Section 2. Section **35A-9-602** is enacted to read:

82 **35A-9-602. Earned Income and Education Savings Incentive Restricted Account.**

83 (1) There is created a restricted account within the General Fund to be known as the  
84 Earned Income and Education Savings Incentive Restricted Account.

85 (2) The department shall administer the restricted account for the purposes described in  
86 this part.

87 (3) The state treasurer shall invest the money in the restricted account according to the  
88 procedures and requirements of Title 51, Chapter 7, State Money Management Act, except that  
89 interest and other earnings derived from the restricted account shall be deposited into the  
90 restricted account.

91 (4) The restricted account shall be funded by:

92 (a) appropriations made to the account by the Legislature; and

93 (b) private donations, grants, gifts, bequests, or money made available from any other  
94 source to implement this part.

95 (5) Subject to appropriation, the department:  
96 (a) shall use restricted account money for the program; and  
97 (b) may use a portion of the restricted account money for administration of the  
98 program.

99 Section 3. Section **35A-9-603** is enacted to read:

100 **35A-9-603. Earned Income and Education Savings Incentive Program.**

101 (1) (a) There is created the Earned Income and Education Savings Incentive Program to  
102 provide an annual monetary match to eligible 529 savings accounts.

103 (b) The department shall implement the program as early as is practicable, but the  
104 department shall begin accepting applications for the program no later than January 1, 2021.

105 (2) (a) For each qualifying individual that meets the requirements of Subsection (3), the  
106 state shall match, during a calendar year, the amount of a deposit into one or more of the  
107 qualifying individual's eligible 529 savings accounts up to the lesser of:

108 (i) 10% of the amount that the qualifying individual claims and is entitled to claim as a  
109 federal earned income tax credit for the previous taxable year; and

110 (ii) \$300.

111 (b) The amount in Subsection (2)(a) is the maximum match amount per family per  
112 calendar year.

113 (c) (i) Except as provided in Subsections (2)(c)(ii) and (iii), the match rate is \$1 for  
114 each \$1 deposit.

115 (ii) In a fiscal year where the balance of money in the restricted account is insufficient  
116 to sustain a \$1 for each \$1 deposit match rate, the department shall reduce the amount of each  
117 match proportionately.

118 (iii) (A) Subject to Subsection (2)(c)(iii)(B), in a fiscal year when the balance of the  
119 money in the restricted account exceeds the amount needed for a \$1 for each \$1 deposit match  
120 rate, the department shall increase the amount of each match proportionately.

121 (B) If a qualifying individual's proportionate share under Subsection (2)(c)(iii)(A) is  
122 greater than the amount allowed under Subsections (2)(a) and (b), the qualifying individual  
123 shall receive the amount allowed under Subsections (2)(a) and (b).

124 (3) To participate in the program, a qualifying individual shall:

125 (a) apply with the department in accordance with Section 35A-9-604;

126 (b) claim and receive a federal earned income tax credit on the qualifying individual's  
127 federal income tax return for the previous taxable year; and

128 (c) during the calendar year for which the qualifying individual applies to participate in  
129 the program, be the account owner of one or more eligible 529 savings accounts into which a  
130 deposit was made.

131 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
132 department may make rules governing:

133 (a) administration of the program;

134 (b) after consulting with the plan, additional information to request in the application  
135 for the program; and

136 (c) sanctions for mistakes or errors in reporting the amount of a federal earned income  
137 tax credit that result in an overpayment of a match, which may include:

138 (i) for good faith errors:

139 (A) a request for reimbursement; or

140 (B) other reconciliation of funds; and

141 (ii) for errors that are not made in good faith:

142 (A) a request for reimbursement; or

143 (B) disqualification from participation in the program.

144 Section 4. Section **35A-9-604** is enacted to read:

145 **35A-9-604. Application for program.**

146 (1) The department shall provide to each qualifying individual:

147 (a) notice of the program;

148 (b) information about the benefits of participating in the program;

149 (c) information explaining that participation in the program requires that the qualifying  
150 individual:

151 (i) apply for the program in accordance with this section;

152 (ii) be eligible for and claim a federal earned income tax credit for the taxable year  
153 before the year in which the qualifying individual applies for the program;

154 (iii) own one or more eligible 529 savings accounts into which a deposit is made  
155 during the same year for which the qualifying individual applies for the program; and

156 (iv) sign an information release;

- 157 (d) information about how to claim a federal earned income tax credit;  
158 (e) information about how to open an eligible 529 savings account; and  
159 (f) information about how to apply for the program.
- 160 (2) (a) To participate in the program, a qualifying individual shall complete annually an  
161 online application that includes:
- 162 (i) a means for a qualifying individual to sign the information release described in  
163 Subsection (2)(b);
- 164 (ii) the amount of the federal earned income tax credit that the qualifying individual  
165 was eligible for and claimed for the previous taxable year;
- 166 (iii) the name of the account owner, the name of the beneficiary, and the account  
167 number of any of the qualifying individual's eligible 529 savings accounts;
- 168 (iv) the amount of deposit into one or more of the qualifying individual's eligible 529  
169 savings accounts during the calendar year in which the application is made;
- 170 (v) the allocation of the match among the qualifying individual's eligible 529 savings  
171 accounts; and
- 172 (vi) any other information required by the department, the plan, or the commission to  
173 administer the program.
- 174 (b) The department, the plan, and the commission shall develop an information release  
175 that directs and allows:
- 176 (i) the department to report to the plan:
- 177 (A) the name and identifying information of the qualifying individual;  
178 (B) contact information for the qualifying individual; and  
179 (C) the name of the account owner, the name of the beneficiary, and the account  
180 number of any eligible 529 savings account;
- 181 (ii) the plan to report to the department:
- 182 (A) the account number, name of the account owner, and the name of the beneficiary  
183 for each eligible 529 savings account into which a deposit was made during the calendar year;  
184 and
- 185 (B) the amount of deposit made into each eligible 529 savings account for the calendar  
186 year;
- 187 (iii) the department to disclose to the commission, if the plan lists the qualifying

188 individual on the report described in Section 53B-8a-302, the name and identifying information  
189 of the qualifying individual; and

190 (iv) the commission to disclose to the department, the amount of federal earned income  
191 tax credit that the qualifying individual claimed on the qualifying individual's federal income  
192 tax return for a taxable year.

193 (3) (a) The department shall provide to the plan the information described in  
194 Subsection (2)(b)(i) for each qualifying individual that the department determines completes  
195 the application requirements described in Subsection (2).

196 (b) The department shall provide the information described in Subsection (3)(a):

197 (i) in a single report; and

198 (ii) with information about which calendar year the department requests a report under  
199 Section 53B-8a-302.

200 (4) (a) The department may provide to the commission the information described in  
201 Subsection (2)(b)(iii) for each qualifying individual that the plan lists on the report described in  
202 Section 53B-8a-302.

203 (b) The department shall provide the information described in Subsection (4)(a):

204 (i) in a single report; and

205 (ii) with information about which calendar year the department requires a disclosure  
206 under Subsection 59-1-403(3)(x).

207 (5) The department, the plan, and the commission shall provide for the security and  
208 maintenance of confidentiality of any information shared under an information release.

209 (6) (a) The department shall determine whether an applicant for the program:

210 (i) is a qualifying individual; and

211 (ii) meets the program requirements described in this section.

212 (b) An applicant may not appeal the department's determination that the applicant is  
213 not a qualifying individual.

214 (c) An applicant may reapply if the department later identifies the applicant as a  
215 qualifying individual.

216 Section 5. Section **35A-9-605** is enacted to read:

217 **35A-9-605. Payment of match.**

218 (1) Subject to the other provisions of this section, the department shall transfer from

219 the Earned Income and Education Savings Incentive Restricted Account to the plan the amount  
220 of each qualifying individual's match.

221 (2) The department shall send with the transfer described in Subsection (1), for each  
222 qualifying individual that is receiving a match:

223 (a) the amount of the match for the qualifying individual;

224 (b) the qualifying individual's allocation of the match among eligible 529 savings  
225 accounts; and

226 (c) for each eligible 529 savings account into which the qualifying individual allocates  
227 the match:

228 (i) the name of the qualifying individual who is the account owner;

229 (ii) the name of the beneficiary; and

230 (iii) the account number.

231 Section 6. Section **35A-9-606** is enacted to read:

232 **35A-9-606. Reporting to the Legislature.**

233 (1) On or before October 1, the department and the plan shall report electronically to  
234 the Economic Development and Workforce Services Interim Committee and the Social  
235 Services Appropriations Subcommittee.

236 (2) The department's report shall include for the previous fiscal year:

237 (a) the number of qualifying individuals to whom the department provides notice of the  
238 program;

239 (b) the number of applications for the program;

240 (c) the number of applications for the program from qualifying individuals;

241 (d) the number of qualifying individuals participating in the program;

242 (e) the number of eligible 529 savings accounts that receive a match; and

243 (f) the total dollar amount provided as a match.

244 (3) The plan's report shall include the aggregate average balance in eligible 529 savings  
245 accounts.

246 Section 7. Section **53B-8a-301** is enacted to read:

247 **Part 3. Earned Income and Education Savings Incentive Program**

248 **53B-8a-301. Definitions.**

249 As used in this part:

250 (1) "529 savings account" means the same as that term is defined in Section  
251 35A-9-601.

252 (2) "Department" means the Department of Workforce Services, created in Section  
253 35A-1-103.

254 (3) "Match" means the same as that term is defined in Section 35A-9-601.

255 (4) "Qualifying individual" means the same as that term is defined in Section  
256 35A-9-601, except that the term is limited to individuals for whom the department sends  
257 information in accordance with Subsection 35A-9-604(3).

258 Section 8. Section **53B-8a-302** is enacted to read:

259 **53B-8a-302. Report of information to Department of Workforce Services.**

260 Within 30 days of receiving the report described in Subsection 35A-9-604(3), the plan  
261 shall provide an electronic report to the department that lists the:

262 (1) total amount of deposits:

263 (a) during the calendar year for which the department makes the request; and

264 (b) for each 529 savings account of which a qualifying individual is an account owner;

265 and

266 (2) the account number and the name of the beneficiary for each 529 savings account:

267 (a) into which a deposit was made; and

268 (b) for which a qualifying individual is an account owner.

269 Section 9. Section **53B-8a-303** is enacted to read:

270 **53B-8a-303. Deposit of match.**

271 (1) The plan shall deposit a match from the Earned Income and Education Savings  
272 Incentive Restricted Account, created in Section 35A-9-602, into a 529 savings account in  
273 accordance with the provisions of Section 35A-9-605.

274 (2) If, upon receiving a transfer described in Subsection (1), the plan determines that  
275 the 529 savings account into which the plan is to deposit the match has been closed, the plan  
276 shall return the match to the department.

277 (3) The plan shall send the department an electronic receipt of the match deposits.

278 Section 10. Section **59-1-403** is amended to read:

279 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

280 (1) (a) Any of the following may not divulge or make known in any manner any

281 information gained by that person from any return filed with the commission:

282 (i) a tax commissioner;

283 (ii) an agent, clerk, or other officer or employee of the commission; or

284 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or

285 town.

286 (b) An official charged with the custody of a return filed with the commission is not  
287 required to produce the return or evidence of anything contained in the return in any action or  
288 proceeding in any court, except:

289 (i) in accordance with judicial order;

290 (ii) on behalf of the commission in any action or proceeding under:

291 (A) this title; or

292 (B) other law under which persons are required to file returns with the commission;

293 (iii) on behalf of the commission in any action or proceeding to which the commission  
294 is a party; or

295 (iv) on behalf of any party to any action or proceeding under this title if the report or  
296 facts shown by the return are directly involved in the action or proceeding.

297 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may  
298 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically  
299 pertinent to the action or proceeding.

300 (2) This section does not prohibit:

301 (a) a person or that person's duly authorized representative from receiving a copy of  
302 any return or report filed in connection with that person's own tax;

303 (b) the publication of statistics as long as the statistics are classified to prevent the  
304 identification of particular reports or returns; and

305 (c) the inspection by the attorney general or other legal representative of the state of the  
306 report or return of any taxpayer:

307 (i) who brings action to set aside or review a tax based on the report or return;

308 (ii) against whom an action or proceeding is contemplated or has been instituted under  
309 this title; or

310 (iii) against whom the state has an unsatisfied money judgment.

311 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the

312 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative  
313 Rulemaking Act, provide for a reciprocal exchange of information with:

314 (i) the United States Internal Revenue Service; or

315 (ii) the revenue service of any other state.

316 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
317 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,  
318 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and  
319 other written statements with the federal government, any other state, any of the political  
320 subdivisions of another state, or any political subdivision of this state, except as limited by  
321 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal  
322 government grant substantially similar privileges to this state.

323 (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
324 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,  
325 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the  
326 identity and other information of taxpayers who have failed to file tax returns or to pay any tax  
327 due.

328 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the  
329 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as  
330 requested by the director of the Division of Environmental Response and Remediation, any  
331 records, returns, or other information filed with the commission under Chapter 13, Motor and  
332 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program  
333 participation fee.

334 (e) Notwithstanding Subsection (1), at the request of any person the commission shall  
335 provide that person sales and purchase volume data reported to the commission on a report,  
336 return, or other information filed with the commission under:

337 (i) Chapter 13, Part 2, Motor Fuel; or

338 (ii) Chapter 13, Part 4, Aviation Fuel.

339 (f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer,  
340 as defined in Section 59-22-202, the commission shall report to the manufacturer:

341 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
342 manufacturer and reported to the commission for the previous calendar year under Section

343 59-14-407; and

344 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
345 manufacturer for which a tax refund was granted during the previous calendar year under  
346 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

347 (g) Notwithstanding Subsection (1), the commission shall notify manufacturers,  
348 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited  
349 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

350 (h) Notwithstanding Subsection (1), the commission may:

351 (i) provide to the Division of Consumer Protection within the Department of  
352 Commerce and the attorney general data:

353 (A) reported to the commission under Section 59-14-212; or

354 (B) related to a violation under Section 59-14-211; and

355 (ii) upon request, provide to any person data reported to the commission under  
356 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

357 (i) Notwithstanding Subsection (1), the commission shall, at the request of a committee  
358 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of  
359 Management and Budget, provide to the committee or office the total amount of revenues  
360 collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the  
361 time period specified by the committee or office.

362 (j) Notwithstanding Subsection (1), the commission shall make the directory required  
363 by Section 59-14-603 available for public inspection.

364 (k) Notwithstanding Subsection (1), the commission may share information with  
365 federal, state, or local agencies as provided in Subsection 59-14-606(3).

366 (l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of  
367 Recovery Services within the Department of Human Services any relevant information  
368 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer  
369 who has become obligated to the Office of Recovery Services.

370 (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of  
371 Recovery Services to any other state's child support collection agency involved in enforcing  
372 that support obligation.

373 (m) (i) Notwithstanding Subsection (1), upon request from the state court

374 administrator, the commission shall provide to the state court administrator, the name, address,  
375 telephone number, county of residence, and social security number on resident returns filed  
376 under Chapter 10, Individual Income Tax Act.

377 (ii) The state court administrator may use the information described in Subsection  
378 (3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

379 (n) (i) As used in this Subsection (3)(n):

380 (A) "GOED" means the Governor's Office of Economic Development created in  
381 Section 63N-1-201.

382 (B) "Income tax information" means information gained by the commission that is  
383 required to be attached to or included in a return filed with the commission under Chapter 7,  
384 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

385 (C) "Other tax information" means information gained by the commission that is  
386 required to be attached to or included in a return filed with the commission except for a return  
387 filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual  
388 Income Tax Act.

389 (D) "Tax information" means income tax information or other tax information.

390 (ii) (A) Notwithstanding Subsection (1) and except as provided in Subsection  
391 (3)(n)(ii)(B) or (C), the commission shall at the request of GOED provide to GOED all income  
392 tax information.

393 (B) For purposes of a request for income tax information made under Subsection  
394 (3)(n)(ii)(A), GOED may not request and the commission may not provide to GOED a person's  
395 address, name, social security number, or taxpayer identification number.

396 (C) In providing income tax information to GOED, the commission shall in all  
397 instances protect the privacy of a person as required by Subsection (3)(n)(ii)(B).

398 (iii) (A) Notwithstanding Subsection (1) and except as provided in Subsection  
399 (3)(n)(iii)(B), the commission shall at the request of GOED provide to GOED other tax  
400 information.

401 (B) Before providing other tax information to GOED, the commission shall redact or  
402 remove any name, address, social security number, or taxpayer identification number.

403 (iv) GOED may provide tax information received from the commission in accordance  
404 with this Subsection (3)(n) only:

405 (A) as a fiscal estimate, fiscal note information, or statistical information; and  
406 (B) if the tax information is classified to prevent the identification of a particular  
407 return.

408 (v) (A) A person may not request tax information from GOED under Title 63G,  
409 Chapter 2, Government Records Access and Management Act, or this section, if GOED  
410 received the tax information from the commission in accordance with this Subsection (3)(n).

411 (B) GOED may not provide to a person that requests tax information in accordance  
412 with Subsection (3)(n)(v)(A) any tax information other than the tax information GOED  
413 provides in accordance with Subsection (3)(n)(iv).

414 (o) Notwithstanding Subsection (1), the commission may provide to the governing  
415 board of the agreement or a taxing official of another state, the District of Columbia, the United  
416 States, or a territory of the United States:

417 (i) the following relating to an agreement sales and use tax:

418 (A) information contained in a return filed with the commission;

419 (B) information contained in a report filed with the commission;

420 (C) a schedule related to Subsection (3)(o)(i)(A) or (B); or

421 (D) a document filed with the commission; or

422 (ii) a report of an audit or investigation made with respect to an agreement sales and  
423 use tax.

424 (p) Notwithstanding Subsection (1), the commission may provide information  
425 concerning a taxpayer's state income tax return or state income tax withholding information to  
426 the Driver License Division if the Driver License Division:

427 (i) requests the information; and

428 (ii) provides the commission with a signed release form from the taxpayer allowing the  
429 Driver License Division access to the information.

430 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah  
431 Communications Authority, or a division of the Utah Communications Authority, the  
432 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and  
433 63H-7a-502.

434 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah  
435 Educational Savings Plan information related to a resident or nonresident individual's

436 contribution to a Utah Educational Savings Plan account as designated on the resident or  
437 nonresident's individual income tax return as provided under Section 59-10-1313.

438 (s) Notwithstanding Subsection (1), for the purpose of verifying eligibility under  
439 Sections 26-18-2.5 and 26-40-105, the commission shall provide an eligibility worker with the  
440 Department of Health or its designee with the adjusted gross income of an individual if:

441 (i) an eligibility worker with the Department of Health or its designee requests the  
442 information from the commission; and

443 (ii) the eligibility worker has complied with the identity verification and consent  
444 provisions of Sections 26-18-2.5 and 26-40-105.

445 (t) Notwithstanding Subsection (1), the commission may provide to a county, as  
446 determined by the commission, information declared on an individual income tax return in  
447 accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption  
448 authorized under Section 59-2-103.

449 (u) Notwithstanding Subsection (1), the commission shall provide a report regarding  
450 any access line provider that is over 90 days delinquent in payment to the commission of  
451 amounts the access line provider owes under Title 69, Chapter 2, Part 4, 911 Emergency  
452 Service Charges, to the board of the Utah Communications Authority created in Section  
453 63H-7a-201.

454 (v) Notwithstanding Subsection (1), the commission shall provide the Department of  
455 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the  
456 previous calendar year under Section 59-24-103.5.

457 (w) Notwithstanding Subsection (1), the commission may, upon request, provide to the  
458 Department of Workforce Services any information received under Chapter 10, Part 4,  
459 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

460 (x) Notwithstanding Subsection (1), the commission shall provide to the Department of  
461 Workforce Services, as soon as practicable, the amount of any federal earned income tax credit  
462 that an individual claimed and is entitled to claim for the year requested by the Department of  
463 Workforce Services if:

464 (i) the Department of Workforce Services requests this information; and

465 (ii) the commission has received the information release described in Section  
466 35A-9-604.

467 (4) (a) Each report and return shall be preserved for at least three years.

468 (b) After the three-year period provided in Subsection (4)(a), the commission may  
469 destroy a report or return.

470 (5) (a) Any individual who violates this section is guilty of a class A misdemeanor.

471 (b) If the individual described in Subsection (5)(a) is an officer or employee of the  
472 state, the individual shall be dismissed from office and be disqualified from holding public  
473 office in this state for a period of five years thereafter.

474 (c) Notwithstanding Subsection (5)(a) or (b), GOED, when requesting information in  
475 accordance with Subsection (3)(n)(iii), or an individual who requests information in  
476 accordance with Subsection (3)(n)(v):

477 (i) is not guilty of a class A misdemeanor; and

478 (ii) is not subject to:

479 (A) dismissal from office in accordance with Subsection (5)(b); or

480 (B) disqualification from holding public office in accordance with Subsection (5)(b).

481 (6) Except as provided in Section 59-1-404, this part does not apply to the property tax.

482 Section 11. Section **63I-1-235** is amended to read:

483 **63I-1-235. Repeal dates, Title 35A.**

484 (1) Subsection 35A-1-109(4)(c), related to the Talent Ready Utah Board, is repealed  
485 January 1, 2023.

486 (2) Subsection 35A-4-312(5)(p), describing information that may be disclosed to the  
487 federal Wage and Hour Division, is repealed July 1, 2022.

488 (3) Title 35A, Chapter 8, Part 22, Commission on Housing Affordability, is repealed  
489 July 1, 2023.

490 (4) Section 35A-9-501 is repealed January 1, 2021.

491 (5) Title 35A, Chapter 9, Part 6, Earned Income and Education Savings Incentive  
492 Program, is repealed July 1, 2026.

493 [~~5~~] (6) Title 35A, Chapter 11, Women in the Economy Commission Act, is repealed  
494 January 1, 2025.

495 Section 12. Section **63I-1-253** is amended to read:

496 **63I-1-253. Repeal dates, Titles 53 through 53G.**

497 The following provisions are repealed on the following dates:

498 (1) Subsection 53-6-203(1)(b)(ii), regarding being 19 years old at certification, is  
499 repealed July 1, 2022.

500 (2) Subsection 53-13-104(6), regarding being 19 years old at certification, is repealed  
501 July 1, 2022.

502 (3) Title 53B, Chapter 8a, Part 3, Earned Income and Education Savings Incentive  
503 Program, is repealed July 1, 2026.

504 ~~[(3)]~~ (4) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

505 (5) In relation to the SafeUT and School Safety Commission, on January 1, 2023:

506 (a) Subsection 53B-17-1201(1), definition of "commission," is repealed;

507 (b) Section 53B-17-1203 is repealed;

508 (c) Subsection 53B-17-1204(2), which addresses the commission's coordination  
509 activities, is repealed;

510 (d) Subsection 53B-17-1204(4)(a), the language that states "in accordance with the  
511 method described in Subsection (4)(c)" is repealed; and

512 (e) Subsection 53B-17-1204(4)(c), which addresses the standard method for the  
513 commission to charge a fee, is repealed.

514 ~~[(4)]~~ (6) Section 53B-18-1501 is repealed July 1, 2021.

515 ~~[(5)]~~ (7) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

516 ~~[(6)]~~ (8) Section 53B-24-402, Rural residency training program, is repealed July 1,  
517 2020.

518 ~~[(7)]~~ (9) Subsection 53C-3-203(4)(b)(vii), which provides for the distribution of money  
519 from the Land Exchange Distribution Account to the Geological Survey for test wells, other  
520 hydrologic studies, and air quality monitoring in the West Desert, is repealed July 1, 2020.

521 ~~[(8)]~~ (10) Section 53E-3-515 is repealed January 1, 2023.

522 ~~[(9)]~~ (11) In relation to a standards review committee, on January 1, 2023:

523 (a) in Subsection 53E-4-202(8), the language that states "by a standards review  
524 committee and the recommendations of a standards review committee established under  
525 Section 53E-4-203" is repealed; and

526 (b) Section 53E-4-203 is repealed.

527 ~~[(10) In relation to the SafeUT and School Safety Commission, on January 1, 2023:]~~

528 ~~[(a) Subsection 53B-17-1201(1) is repealed;]~~

- 529           ~~[(b) Section 53B-17-1203 is repealed;]~~
- 530           ~~[(c) Subsection 53B-17-1204(2) is repealed;]~~
- 531           ~~[(d) Subsection 53B-17-1204(4)(a), the language that states "in accordance with the~~
- 532 ~~method described in Subsection (4)(c)" is repealed; and]~~
- 533           ~~[(e) Subsection 53B-17-1204(4)(c) is repealed.]~~
- 534           ~~[(11)]~~ (12) Section 53F-2-514 is repealed July 1, 2020.
- 535           ~~[(12)]~~ (13) Section 53F-5-203 is repealed July 1, 2024.
- 536           ~~[(13)]~~ (14) Section 53F-5-212 is repealed July 1, 2024.
- 537           ~~[(14)]~~ (15) Section 53F-5-213 is repealed July 1, 2023.
- 538           ~~[(15)]~~ (16) Title 53F, Chapter 5, Part 6, American Indian and Alaskan Native
- 539 Education State Plan Pilot Program, is repealed July 1, 2022.
- 540           ~~[(16) Section 53F-6-201 is repealed July 1, 2019;]~~
- 541           (17) Section 53F-9-501 is repealed January 1, 2023.
- 542           (18) Subsections 53G-4-608(2)(b) and (4)(b), related to the Utah Seismic Safety
- 543 Commission, are repealed January 1, 2025.
- 544           (19) Subsection 53G-8-211(4), regarding referrals of a minor to court for a class C
- 545 misdemeanor, is repealed July 1, 2020.
- 546           Section 13. Section **63I-1-259** is amended to read:
- 547           **63I-1-259. Repeal dates, Title 59.**
- 548           (1) Section 59-1-213.1 is repealed ~~[on]~~ May 9, 2024.
- 549           (2) Section 59-1-213.2 is repealed ~~[on]~~ May 9, 2024.
- 550           (3) Subsection 59-1-403(3)(x), which authorizes the State Tax Commission to provide
- 551 to the Department of Workforce Services the amount of a federal earned income tax credit, is
- 552 repealed July 1, 2027.
- 553           ~~[(3)]~~ (4) Subsection 59-1-405(1)(g), which addresses the provision of guidance by the
- 554 State Tax Commission to an employee on the interpretation or application of a law, is repealed
- 555 [on] May 9, 2024.
- 556           ~~[(4)]~~ (5) Subsection 59-1-405(2)(b), which addresses a State Tax Commission meeting
- 557 on the provision of guidance by the State Tax Commission to an employee on the interpretation
- 558 or application of a law, is repealed [on] May 9, 2024.
- 559           ~~[(5)]~~ (6) Section 59-7-618 is repealed July 1, 2020.

560            ~~[(6)]~~ (7) Section 59-9-102.5 is repealed December 31, 2020.

561            ~~[(7)]~~ (8) Section 59-10-1033 is repealed July 1, 2020.

562            ~~[(8) Subsection 59-12-2219(13), which addresses new revenue supplanting existing~~  
563 ~~allocations, is repealed on June 30, 2020.]~~

564            (9) Title 59, Chapter 28, State Transient Room Tax Act, is repealed ~~[on]~~ January 1,  
565 2023.

566            Section 14. **Effective date.**

567            This bill takes effect on July 1, 2020.